

EXTENSIONS OF REMARKS

HONORING LABOR LEADER CESAR CHAVEZ WITH A NATIONAL HOLIDAY

HON. CIRO D. RODRIGUEZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. RODRIGUEZ. Mr. Speaker, I rise today to commemorate the lasting contributions of a true American hero, Cesar Chavez. On April 23, 1992, Cesar Estrada Chavez ended his 66-year crusade against injustice in much the same way he began it—quietly and peacefully. More than 40,000 people participated in his funeral, honoring a hero who brought dignity to the voiceless men, women, and children laboring in America's crop lands. Now, on the March 31st anniversary of his birth, Congress is slated to consider H. Con. Res. 3, the first step in establishing a permanent federal holiday to honor Cesar Chavez.

President Clinton posthumously awarded Cesar Chavez the Medal of Freedom in recognition of his outstanding contributions to American labor. Chavez was also inducted into the U.S. Labor Department's Hall of Fame, the first Hispanic to be given this honor. This weekend, I will proudly take to the streets of San Antonio, Texas, with thousands of South Texans to honor Cesar Chavez and La Causa during San Antonio's annual March for Justice.

Though awards and commemoration are important, Cesar Chavez did not seek out recognition for himself. Instead, he fought for what he called La Causa. For the millions of exploited and vulnerable farmworkers who, from dawn till dusk, plant, plow, and pick, La Causa was a tireless commitment to improving their plight, a recognition of the injustices they suffer.

His commitment transcended the hot, dusty fields. He was a husband, father, grandfather, labor organizer, community leader, and an icon for the ongoing struggle for equal rights and equal opportunity. Beyond agrarian America, he organized community voter registration drives, pushed for safer working conditions, and stood up to those who would deny his fellow laborers their basic human rights. The migrant schools he worked so hard to establish are a testament to his exhaustive efforts and a rare opportunity for many of America's laboring children to escape poverty.

Chavez rose from a fruit and vegetable picker to the head of the United Farm Workers of America (UFW). From the beginning, he worked to instill in the UFW the principals of non-violence practiced by Mahatma Gandhi and Dr. Martin Luther King, Jr. When the UFW began striking in the 1960s to protest the treatment of farm workers, the strikers took a pledge of non-violence. The 25 day fast Chavez conducted reaffirmed the UFW's commitment to this principle.

For those of us who lived through this tumultuous era, we heard of the great odds Chavez faced as he led successful boycotts of

grapes, wine, and lettuce in an attempt to pressure California growers to sign contracts with the UFW. Through his boycott, Chavez was able to forge a national support coalition of unions, church groups, students, minorities, and consumers. By the end of the boycott everyone knew the chant that unified all groups, "Si se puede."—yes we can. It remains a chant of encouragement, pride and dignity.

America has seen few leaders like Chavez. But his battle is not over. Those of us who continue his fight do so in order to give voices to the voiceless laborers no matter where they work or who they are. To honor his memory, Congress should pass H. Con. Res. 3, another step in the ongoing struggle to make his birthday a national day of remembrance.

In his own words, "I am convinced that the truest act of courage, the strongest act of humanity, is to sacrifice ourselves for others in a totally non-violent struggle for justice . . . to be human is to suffer for others . . . God help us be human." Let us take these words and move forward in our continuous struggle for justice.

IN TRIBUTE TO MIKE ROTKIN

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. FARR of California. Mr. Speaker, I rise today to honor a public servant of the highest order, a man who has given over two decades of his life to the community. Mr. Speaker, Mike Rotkin of Santa Cruz, California, has recently celebrated the milestone of twenty-one years of public service, a most commendable celebration.

After living in Santa Cruz since 1969, when he came as a graduate student to the University of California, Mr. Rotkin decided to put his activism into action. He began his civic life in 1977, when he was first elected to the Santa Cruz City Council. Since that time, he has served on various city commissions, including his time as Chairperson for the Metropolitan Transit Commission. Mike was elected Mayor of Santa Cruz in 1981, and has served two other terms as Mayor since then.

Mr. Rotkin's service extends beyond the role of politician. An active voice in the community, he regularly addresses city and national issues in letters to our local newspapers, and by enmeshing himself in a myriad of causes. His commitment to the community is demonstrated by his position as a Lecturer at the University of California, Santa Cruz, where he teaches and advises students on taking an active role in both the local and international realms. Indeed, many of his students have interned in my offices.

In a time when a lifelong career in public service is looked down upon, and activism and interest in government is declining, it is refreshing to see individuals like Mike Rotkin. I applaud his efforts over the past twenty-one

years to work with and for the people of Santa Cruz, and I join his colleagues in thanking him for his tireless efforts.

INTRODUCTION OF THE "CELLULAR TELECOMMUNICATIONS DEPRECIATION CLARIFICATION ACT"

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. CRANE. Mr. Speaker, I am pleased to join with Representative NEAL and Ms. JOHNSON, Ms. DUNN, and Mr. JOHNSON of the Committee on Ways and Means in introducing the "Cellular Telecommunications Depreciation Clarification Act." This legislation will amend the Internal Revenue Code to clarify that cellular telecommunications equipment is "qualified technological equipment" as defined in section 168(i)(2).

When an asset used in a trade or business or for the production of income has a useful life that extends beyond the taxable year, the costs of acquiring or producing the asset generally must be capitalized and recovered through depreciation or amortization deductions over the expected useful life of the property. The cost of most tangible depreciable property placed in service after 1986 is recovered on an accelerated basis using the modified accelerated cost recovery system, or MACRS. Under MACRS, assets are grouped into classes of personal property and real property, and each class is assigned a recovery period and depreciation method.

For MACRS property, the class lives and recovery periods for various assets are prescribed by a table published by the Internal Revenue Service found in Rev. Proc. 87-56, 1987-2 C.B. 674. This table lists various Asset Classes, along with their respective class lives and recovery periods. Rev. Proc. 87-56 does not specifically address the treatment of cellular assets, but rather addresses assets used in traditional wireline telephone communications.

These wireline class lives were created in 1977 and have remained basically unchanged since that time. In 1986, Congress added a category for computer-based telephone switching equipment, but there are no asset classes specifically for cellular communications equipment in Rev. Proc. 87-56. This is largely due to the fact that the commercial cellular industry was in its infancy in 1986 and 1987. Since the cellular industry was not specifically addressed in Rev. Proc. 87-56, the cellular industry has no clear, definitive guidance regarding the class lives and recovery periods of cellular assets. Therefore, the Internal Revenue Service and cellular companies have been left to resolve depreciation treatment on an ad hoc basis for these assets as the industry has rapidly progressed.

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

The result is that both cellular telecommunications companies and the Internal Revenue Service are expending significant resources in auditing and settling disputes involving the depreciation of cellular telecommunications equipment. This process is obviously costly and inefficient for taxpayers and the Service, but it also leaves affected companies with a great deal of uncertainty as to the tax treatment, and therefore expected after-tax return, they can expect on their telecommunications investments. A standardized depreciation system for cellular telecommunications equipment would eliminate the excessive costs incurred by both industry and government through the audit and appeals process, and would eliminate an unnecessary degree of uncertainty that is slowing the expansion of our national telecommunications systems.

The Treasury Department's "Report to the Congress on Depreciation Recovery Periods and Methods" tacitly acknowledges this point. In its discussion about how to treat assets used in newly-emerging industries, such as the cellular telecommunications industry, the report states:

[t]he IRS normally will attempt to identify those characteristics of the new activity that most nearly match the characteristics of existing asset classes. However, this practice may eventually become questionable in a system where asset classes are seldom, if ever, reviewed and revised. The cellular phone industry, which did not exist when the current asset classes were defined, is a case in point. This industry's assets differ in many respects from those used by wired telephone service, and may not fit well into the existing definitions for telephony-related classes.

Rather than force cellular telecommunications equipment into wireline telephony "transmission" or "distribution" classes, a better solution would clarify that cellular telecommunications equipment is "qualified technological equipment." The Internal Revenue Code currently defines qualified technological equipment as any computer or peripheral equipment and any high technology telephone station equipment installed on a customer's premises.

The cellular telecommunications industry has been one of the fastest growing industries in the United States since the mid-1980s, as evidenced by the following statistics:

The domestic subscriber population has grown from less than 350,000 in 1985 to 86 million by 1999, and is projected to grow to 175 million by 2007.

The industry directly provided 4,334 jobs in 1986, which grew to over 155,000 directly provided jobs and one million indirectly created jobs by 1999.

Capital expenditures on cellular assets exceeded \$15 billion in 1999.

The rapid technological progress exhibited by the cellular telecommunications industry illustrates how the tax code needs to be flexible to adapt to future technologies and technological changes. Continued rapid advancement is on the horizon, including wireless fax, high-speed data, video capability, and a multitude of wireless Internet services. It is impossible in 2001 to anticipate properly the new equipment that will support this growth even two years hence. I urge my colleagues to support this important clarification to the tax law.

IN HONOR OF MS. JAZMYN SMITH

HON. BENNIE G. THOMPSON

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. THOMPSON of Mississippi. Mr. Speaker, I rise today to pay tribute to a young Mississippi student from my district who has achieved national recognition for exemplary volunteer service in her community, Jazmyn Smith of Greenville, Mississippi has just been named one of my state's top honorees in The 2001 Prudential Spirit of Community Awards program, an annual honor conferred on the most impressive student volunteers in each state, the District of Columbia, and Puerto Rico.

Ms. Smith is being recognized for the creation of a youth service club that gives teens a safe and healthy social outlet while providing valuable volunteer service to the community.

In light of numerous statistics that indicate Americans today are less involved in their communities than they once were, it's vital that we encourage and support the kind of selfless contribution this young citizen has made. People of all ages need to think more about how we, as individual citizens, can work together at the local level to ensure the health and vitality of our towns and neighborhoods. Young volunteers like Ms. Smith are inspiring examples to all of us, and are among our brightest hopes for a better tomorrow.

The program that brought this young role model to our attention—The Prudential Spirit of Community Awards—was created by The Prudential Insurance Company of America in partnership with the National Association of Secondary School Principals in 1995 to impress upon all youth volunteers that their contributions are critically important and highly valued, and to inspire other young people to follow their example. Over the past six years, the program has become the nation's largest youth recognition effort based solely on community service, with nearly 100,000 youngsters participating since its inception.

Ms. Smith should be extremely proud to have been singled out from such a large group of dedicated volunteers. I heartily applaud Ms. Smith for her initiative in seeking to make her community a better place to live, and for the positive impact he has had on the lives of others. She has demonstrated a level of commitment and accomplishment that is truly extraordinary in today's world, and deserves our sincere admiration and respect. Her actions show that young Americans can—and do—play important roles in our communities, and that America's community spirit continues to hold tremendous promise for the future.

Mr. Speaker, I ask that you join me in saluting a great young role model, Ms. Jazmyn Smith.

RETIRING DEPUTY ADMINISTRATOR OF THE DRUG ENFORCEMENT ADMINISTRATION
JULIO F. MERCADO

HON. BOB BARR

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. BARR of Georgia. Mr. Speaker, I have often said that one man can make a difference. And I will always hold on to that belief, because it goes to the very core of what America is all about. We are a free nation, fashioned out of the heroic efforts of men and women who never considered that failure was an option. Each one made a difference.

The recent retirement of Julio F. Mercado, the Deputy Administrator of the Drug Enforcement Administration, brings to a close a distinguished 28-year career in Law Enforcement. Julio Mercado served his country and he made a difference during the nearly three decades that he wore a badge and carried a gun. Special Agent Mercado is one of those American patriots who has always made a difference. Born in Puerto Rico and growing up in the South Bronx of New York City he knew why law enforcement must be a community-based effort, better than anyone else. The enforcement of the rule of law and community participation has been the hallmark of his career.

His concept of service to his country always transcended his own personal plans and desires; as you could ask his wife, Elizabeth, and his four children. His duty came first initially as a United States Marine, then as a dedicated lawman, and lastly, as a concerned and active citizen of this great nation. The men that served with him in the United States Marine Corps would have followed him anywhere . . . because he is a leader. The Policemen he served with in the 47th Precinct in the New York Police Department considered him a "cop's cop". His fellow D.E.A. agents knew that when Julio Mercado was on a case, everything would turn out alright and everyone would go home in one piece. There is no greater praise for a D.E.A. agent working the streets.

His technical and tactical competence set the standard for the men and women who followed him. His undercover work, in the most dangerous of situations, is the stuff that legends are made of. He rose to the very top of his profession in the D.E.A. by working harder than anyone else while always extending that helping hand to others at each and every opportunity. He risked his life in the line of duty on many occasions. He is alive today because he always made the right choices not the easy ones. Julio Mercado is recognized in the International Law Enforcement Community as a concerned leader, a trusted and respected colleague, and a man that can be counted on, no matter what.

Julio Mercado has been recognized for his service by law enforcement organizations throughout the globe. Perhaps the Colombian Antinarcotics Agents said it best when last January, he was awarded the Distinguished Service Cross of the Colombian National Police, the highest award presented to an American. The citation described him as a law enforcement official of great courage, dedication and wisdom. These words came from a police